



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 3300
JEFFERSON CITY, MISSOURI 65105-3300
**MISSOURI SALES/USE TAX
EXEMPTION APPLICATION**

FORM
1746
(REV. 4-2003)

MAIL COMPLETED APPLICATION TO:

**MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 3300
JEFFERSON CITY, MISSOURI 65105-3300
(573) 751-2836 TDD 1-800-735-2966 FAX: (573) 522-1722
E-mail: salesuse@mail.dor.state.mo.us**

1. IF YOU HAVE BEEN ISSUED A MISSOURI TAX I.D. NUMBER BY THE DEPARTMENT OF REVENUE, ENTER BELOW

CODE (DOR ONLY)

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TYPE OF EXEMPTION

2. QUALIFYING FOR EXEMPTION AS: (CHECK ONE)

- | | | |
|---|--|---|
| <input type="checkbox"/> CHARITABLE | <input type="checkbox"/> HIGHER EDUCATION | <input type="checkbox"/> RELIGIOUS |
| <input type="checkbox"/> PUBLIC ELEMENTARY OR SECONDARY EDUCATION | <input type="checkbox"/> FEDERAL OR MISSOURI
STATE AGENCY | <input type="checkbox"/> SOCIAL, FRATERNAL |
| <input type="checkbox"/> PRIVATE NOT-FOR-PROFIT ELEMENTARY AND
SECONDARY EDUCATION | <input type="checkbox"/> CIVIC | <input type="checkbox"/> MISSOURI POLITICAL SUBDIVISION |

ORGANIZATION NAME AND LOCATION

3. ORGANIZATION NAME

STREET ADDRESS — DO NOT USE P.O. BOX OR RURAL ROUTE

PHONE
()

CITY	STATE	ZIP CODE	COUNTY
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INCORPORATED ORGANIZATIONS

- | | | | |
|---|---------------------------------------|--|------------------------|
| <input type="checkbox"/> MISSOURI CORPORATION | MISSOURI CHARTER NUMBER | DATE INCORPORATED
M M D D C C Y Y | |
| <input type="checkbox"/> OUT-OF-STATE CORPORATION | MISSOURI CERTIFICATE OF AUTHORITY NO. | DATE REGISTERED IN MISSOURI
M M D D C C Y Y | STATE OF INCORPORATION |

MAILING ADDRESS

4. MAILING ADDRESS (IF DIFFERENT THAN ORGANIZATION ADDRESS)

STREET ADDRESS OR P.O. BOX

CITY	STATE	ZIP CODE	COUNTY
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RECORD STORAGE

5. RECORD STORAGE ADDRESS (PLEASE DO NOT USE P.O. BOX OR RURAL ROUTE)

STREET ADDRESS — DO NOT USE P.O. BOX OR RURAL ROUTE

CITY	STATE	ZIP CODE	COUNTY
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PLEASE COMPLETE AND SIGN BACK OF APPLICATION

ORGANIZATION OR AGENCY OFFICERS

6. NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER — —	BIRTHDATE	
STREET ADDRESS	CITY		STATE	ZIP CODE
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER — —	BIRTHDATE	
STREET ADDRESS	CITY		STATE	ZIP CODE

DESCRIPTION OF ORGANIZATION

7. Brief statement of organizational purpose, its past, present, and proposed activities, and the intended use of the exemption letter.

ATTACHMENTS

Federal or Missouri state agencies, Missouri political subdivisions, elementary and secondary schools operated at public expense, or schools of higher education are not required to furnish the documents requested in items 8–11 listed below.

8. If you are a charitable, social, fraternal, civic, or religious organization, ATTACH a copy of your Internal Revenue Service exemption letter, Federal Form 501(c). [Churches do not need to attach a 501(c).] NOTE: An IRS exemption letter does not automatically exempt you from Missouri sales/use tax.
9. ATTACH a copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.
10. ATTACH a copy of your Bylaws.
11. ATTACH a complete financial history for the last three years (or number of years in existence if less than three) indicating sources and amounts of income and a breakdown of expenditures. If just starting the organization, attach an estimated budget for one year.

NAME OF PERSON COMPLETING APPLICATION (PRINT NAME)

TITLE	PHONE NUMBER ()
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SIGNATURE

12. I swear or affirm that the information reported in this form and any attached supplements is true and correct as to every material matter; that the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same;
- that I will remain knowledgeable of the statutes and regulations governing sales/use tax exemptions and that I will immediately notify the Missouri Department of Revenue, of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization's or agency's nature, purpose or activities.
- It is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter issued to this organization or agency.

SIGNATURE OF OFFICER OR RESPONSIBLE PERSON	TITLE	DATE
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INSTRUCTIONS FOR COMPLETING THE MISSOURI SALES/USE TAX EXEMPTION APPLICATION**Missouri Tax I.D. Number**

If you have been issued a Missouri Tax I.D. Number by the Missouri Department of Revenue, enter that number in the space provided. Providing your Missouri Tax I.D. Number will ensure the Department of Revenue registers your organization accurately.

Type of Exemption

Check the box that most closely relates to the type of exemption for which you are applying. Charitable organizations are those that benefit individuals not within the organization. Civic groups are generally those that benefit the community at-large.

The religious exemption includes churches, ministries, and religious groups. These organizations are exempt for sales and purchases if within their religious, charitable, or educational function.

Social/fraternal organizations are only exempt if the sale or purchase is made solely for their charitable or civic functions and activities.

Educational groups, other than public or private elementary, secondary, or higher education institutions, should select either the civic, religious, or charitable option, depending on the nature of the educational organization.

Generally, Missouri law does not provide a sales/use tax exemption for labor unions, political organizations, home owner's associations, or out-of-state political subdivisions.

To qualify for a private, not-for-profit, elementary, or secondary school or a school of higher education, you must have received accreditation by an appropriate accrediting authority.

Organization Name and Location

Provide the name and street address of your organization.

Incorporated Organizations

If you are incorporated in Missouri, check "Missouri Corporation" and provide the required information.

If you are an out-of-state corporation, and own property in Missouri, check the "Out-of-State Corporation" box and provide the required information.

Mailing Address

If correspondence should be mailed to an address other than the address of the organization or agency, provide the address to be used for mailing purposes (i.e., officer's, accountant's, or lawyer's address, etc.) P.O. Box may be used.

Record Storage

If the books and records are kept at an address (location) other than that of the organization, agency, or mailing address, provide the address here.

Organization or Agency Officers

Provide all of the requested information for one or two of the organization's or agency's officers.

Description of Organization

Summarize the primary organizational purpose in one or two brief statements. List the main activities of the organization or agency.

Attachments

The attachments are used to determine whether an organization is exempt under Missouri law. Please remember to include all attachments pertaining to your organization. If you do not include all required attachments, it could result in a delay in issuing your exemption letter or a denial of your application.

IRS Exemption Ruling

If you are registered with the Internal Revenue Service (IRS) and have received an exemption described in section 501(c), you **must** attach a copy of the most current letter of exemption issued to you by the IRS. (The letter must indicate the exempt status code.)

If you have not received a letter from the IRS, you **must** contact your local IRS office and request an application for recognition of exemption or call toll-free 1 (800) TAX-3736.

IRS OFFICE LOCATIONS:

608 E. Cherry Street, Columbia, Missouri 65201

3702 W. Truman Blvd., Jefferson City, Missouri 65109

1100 Main Street, City Center Square, Kansas City, Missouri 64105

1114 Market Street, St. Louis, Missouri 63101

NOTE: Churches are not required to submit the 501(c) letter.

Name of Person Completing Application

Please ensure you provide this information. While most correspondence will go to the organization or mailing address, the Department of Revenue may be able to resolve any questions by calling the responsible person.

Signature

This application must be signed by an officer or responsible person of the organization in order for the exemption letter to be issued.